

Walker Chandiook & Co LLP

16th Floor, Tower II,
Indiabulls Finance Centre,
SB Marg, Elphinstone (W)
Mumbai - 400 013
Maharashtra, India

T +91 22 6626 2600
F +91 22 6626 2601

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Jash Engineering Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Jash Engineering Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 31 December 2019 and the consolidated year to date results for the period 01 April 2019 to 31 December 2019, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and as per the presentation requirements of SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.



Jash Engineering Limited

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4. As stated in note number 7 to the accompanying consolidated financial results, the Holding Company has not appointed any of its independent directors as a director on the board of director of its unlisted material subsidiary entity Jash USA Inc., incorporated outside India, as required under Regulation 24(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 (as amended). Pending regularising of the aforesaid default, we are unable to comment on the extent of adjustment, if any, that may be required to these consolidated financial results on account of possible penalties/fine.

Our conclusion on the consolidated financial results of the Company for the quarter and six months ended 30 September 2019 was also qualified in respect of this matter.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of other auditors referred to in paragraph 6 below and except for the effects of the matter described in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and as per the presentation requirements of the SEBI Circular(s) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of two subsidiaries included in the Statement, whose financial information reflects total revenues of ₹2,876.43 lakhs and ₹6,950.21 lakhs, total net loss after tax of ₹ (66.62) lakhs and ₹ (306.72) lakhs total comprehensive loss of ₹(76.61) lakhs and ₹(338.61) lakhs, for the quarter and nine months ended 31 December 2019, respectively, as considered in the Statement. These financial information have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review report(s) of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Further, of these subsidiaries, one subsidiary, is located outside India, whose interim financial information has been prepared in accordance with accounting principles generally accepted in their respective country and which have been reviewed by other auditors under SRE 2410 applicable in their respective country. The Holding Company's management has converted the financial information of such subsidiary from accounting principles generally accepted in their respective country to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based on the review report of other auditors.

Our conclusion is not modified in respect of this matter.

7. The Statement includes the interim financial information of two subsidiaries which have not been reviewed/audited by their auditors, whose interim financial information reflects total revenues of ₹44.86 lakhs and ₹ 93.06 lakhs, net loss after tax of ₹ (0.16) lakhs and ₹ (15.40) lakhs, total comprehensive loss of ₹(3.72) lakhs and ₹ (17.98) lakhs for the quarter and year-to-date period ended 31 December 2019 respectively, as considered in the Statement. Our conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular, in so far as it relates to the aforesaid subsidiaries are based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

Our conclusion is not modified in respect of this matter.



Jash Engineering Limited

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

8. The Holding Company had prepared separate consolidated financial results for the quarter ended 31 December 2018 and the year to date results for the period 1 April 2018 to 31 December 2018 in accordance with the recognition and measurement principles laid down in relevant accounting standards prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), and as per the presentation requirements of SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 and other accounting principles generally accepted in India, on which we had issued review report dated 11 February 2019 wherein we had expressed an unmodified conclusion. These consolidated financial results have been adjusted for the differences in the accounting principles adopted by the Holding Company on transition to Ind AS, which have also been reviewed by us. Our conclusion is not modified in respect of this matter.

For **Walker Chandiook & Co LLP**

Chartered Accountants

Firm Registration No: 001076N/N500013



Nikhilesh Nagar

Partner

Membership No. 079597

UDIN No: 20079597-AAAAAF7167

Place: Mumbai

Date: 14 February 2020

Jash Engineering Limited

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Annexure 1

List of entities included in the Statement

Name of subsidiary companies	Country of incorporation	% of holding as at 31 December 2019
Jash USA Inc.	USA	100
Mahr Maschinenbau Gesellschaft m.b.H	Austria	100
Shivpad Engineers Private Limited	India	100
Engineering and Manufacturing Jash Limited	Hongkong	100
Rodney Hunt Inc. (Subsidiary of Jash USA Inc.)	USA	-



Jash Engineering Limited
Registered office: 31, Sector-C, Sanwer Road, Industrial Area, Indore 452015, Madhya Pradesh
Corporate Identity number (CIN): L28910MP1973PLC001226

Statement of unaudited consolidated financial results for quarter and nine months ended 31 December 2019

Sr. No.	Particulars	(Rs in lakhs)				
		Quarter ended			Nine months ended	
		31 December 2019	30 September 2019	31 December 2018	31 December 2019	31 December 2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Income					
	a) Revenue from operations	7,600.55	5,673.12	5,959.46	18,973.40	16,730.06
	b) Other income	108.00	125.19	65.73	354.12	297.15
	Total	7,708.55	5,798.31	6,025.19	19,327.52	17,027.21
2	Expenses					
	a) Cost of materials consumed	3,526.32	3,201.94	3,328.68	9,314.14	9,711.15
	b) Purchase of stock in trade	-	(175.53)	-	-	-
	b) Changes in inventories of finished goods and work-in-progress	65.34	(834.34)	(405.16)	(662.38)	(1,311.55)
	c) Employee benefits expense	1,228.80	1,199.95	1,040.57	3,530.71	2,920.20
	d) Finance costs	324.10	222.72	234.60	785.09	611.00
	e) Depreciation and amortisation	207.41	208.87	171.22	604.84	509.54
	f) Other expenses					
	- Manufacturing and operating expense (Consumption of stores and spares, power and fuel, job work charges, labour charges etc.)	598.29	633.58	431.38	1,764.78	1,727.42
	- Others	764.27	900.97	1,092.31	2,482.26	2,640.71
	Total	6,714.53	5,358.16	5,893.60	17,819.44	16,808.47
3	Profit before tax (1-2)	994.02	440.15	131.59	1,508.08	218.74
4	Tax expenses					
	Current tax	284.15	162.05	85.86	500.37	257.41
	Minimum alternate tax	-	35.55	(44.44)	35.55	(44.44)
	Deferred tax (reversal)/charge	(29.89)	(25.30)	11.07	(30.00)	(125.77)
	Taxes for earlier years	-	-	3.06	-	1.02
5	Net profit for the period (3-4)	739.76	267.85	76.05	1,002.16	130.53
6	Other comprehensive income					
	Items that will not be reclassified to profit or loss					
	Re-measurement gains/ (losses) on defined benefit obligations	(2.88)	(2.88)	(5.33)	(8.64)	(15.30)
	Income tax relating to these items	0.80	0.76	1.56	2.40	4.46
	Items that will be reclassified to profit or loss					
	Exchange differences on translating foreign operations	35.61	(64.04)	(73.27)	7.49	(0.05)
	Other comprehensive loss for the year	33.53	(66.16)	(77.04)	1.25	(10.90)
7	Total comprehensive income for the period (5+6)	773.30	201.69	(0.99)	1,003.41	119.63
8	Paid up equity share capital (Face value of Rs 10 each)	1,183.66	1,183.66	1,183.66	1,183.66	1,183.66
9	Earnings per share (Face value of Rs 10 each)(in Rs)					
	Basic (not annualised)	6.25	2.26	0.64	8.47	1.10
	Diluted (not annualised)	6.25	2.26	0.64	8.47	1.10



Jash Engineering Limited**Statement of unaudited consolidated financial results for quarter and nine months ended 31 December 2019**

1. The above consolidated financial result (consolidated statement) of Jash Engineering Limited (parent company) and its subsidiaries (together referred as "Group") for the quarter and nine months ended 31 December 2019 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 14 February 2020.

2. Basis of preparation of the Statement

These consolidated statement have been prepared in accordance with the companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) (Amendment) Rules, 2016.

3. Adoption of Indian Accounting Standards

The Group has adopted Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, for the year commencing 1 April 2019 due to migration from emerge platform of National stock exchange ("NSE") to main board of NSE with effect from 30 October 2019. The financial results for year ended 31 March 2019 have not been presented since the Company has availed the exemption provided by SEBI circular CIR/CFD/FAC/62/2016 dated 5 July 2016.

4. Reconciliation of profit between Ind As and previous Indian GAAP is as follows:

Particulars	(Rs in lakhs)	
	Quarter ended 31 December 2018	Nine months ended 31 December 2018
Profit/(Loss) after tax as reported under previous GAAP	(64.17)	140.27
Adjustments on account of:		
Measurement of financial assets and liabilities at amortised cost	(2.34)	(4.57)
Deferral of revenue for export CIF sale for which control is not transferred	269.81	8.27
Cost reversal for deferred revenue	(266.84)	(24.50)
Right to use amortisation	(8.76)	(26.13)
Interest expense on lease liability	(10.60)	(34.53)
Reversal of rent expense and lease equilisation reserve due to Ind AS 116	16.18	48.48
Grant on loan	(1.08)	(2.72)
Recognition of loss allowance for expected credit losses on financial assets measured at amortised cost	(40.64)	(84.55)
Re-measurement gains on defined benefit plans	3.79	10.85
Deferred tax impact on above IndAS adjustments	15.25	31.72
Net fair value adjustments	165.44	67.94
Profit after tax as reported under Ind AS	76.05	130.53
Other comprehensive income/(loss) (net of tax)	(77.04)	(10.90)
Total comprehensive income/(loss) as reported under IndAS	(0.99)	119.63



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Jash Engineering Limited

Statement of unaudited consolidated financial results for quarter and nine months ended 31 December 2019

5. Considering to the nature of operation and manner in which the chief operating decision maker of the Group reviews the operating results, the Group has evaluated the performance and allocates resources based on geographic operations as per Ind-AS 108 "Operating Segments". Accordingly a separate disclosure of segment have been made.

Particulars	(Rs in lakhs)					
	Quarter ended			Nine months ended		
	31 December 2019	30 September 2019	31 December 2018	31 December 2019	31 December 2018	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
Segment revenue from external customers						
Within India	2,457.66	3,619.64	2,712.25	10,786.98	7,968.02	
Outside India	5,142.89	2,053.48	3,247.21	8,186.42	8,762.04	
Revenue from operations	7,600.55	5,673.12	5,959.46	18,973.40	16,730.06	

Particulars	(Rs in lakhs)	
	As at	
Segment assets	31 December 2019	
Within India	27,868.22	
Outside India	5,954.04	
Total assets	33,822.26	
Segment liabilities		
Within India	26,367.80	
Outside India	7,454.46	
Total liabilities	33,822.26	
Capital expenditure		
Within India	546.13	
Outside India	40.86	
Total capital expenditure	586.99	

6. In view of the various clarifications issued and being issued by the Ind AS transition facilitation group (ITFG) constituted by the Accounting Standards Board of the Institute of Chartered Accountants of India, it may be possible that the interim financials may undergo adjustments on finalisation of full year Ind AS financial statements as at and for the year ending 31 March 2020, due to treatments/methods suggested by ITFG on applicability of various Ind AS.

7. Post migration from Emerge board of NSE (i.e SME Exchange) to main board of NSE with effect from 30 October 2019, the Company had not appointed at least one of its independent director as a director on board of directors of its unlisted material subsidiary company incorporated outside india, as required by Regulation 24(1) of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 (as amended).

For and on behalf of Board of directors of
Jash Engineering Limited

Pratik Patel
Managing Director
DIN: 00780920
Place: Indore
Date: 14 February 2020



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16th Floor, Tower II,
Indiabulls Finance Centre,
SB Marg, Elphinstone (W)
Mumbai - 400 013
India

T +91 22 6626 2699
F +91 22 6626 2601

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Jash Engineering Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Jash Engineering Limited ('the Company') for the quarter ended 31 December 2019 and the year to date results for the period 01 April 2019 to 31 December 2019, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and as per the presentation requirements of SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. As stated in note number 6 to the accompanying standalone financial results, the Company has not appointed any of its independent directors as a director on the board of director of its unlisted material subsidiary entity, Jash USA Inc, incorporated outside India, as required under Regulation 24(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 (as amended). Pending regularising of the aforesaid default, we are unable to comment on the extent of adjustment, if any, that may be required to these standalone financial results on account of possible fines/penalties.

Our conclusion on the standalone financial results of the Company for the quarter and six months ended 30 September 2019 was also qualified in respect of this matter.



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Jash Engineering Limited

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

5. Based on our review conducted as above, except for the of the matter described in paragraph 4 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and as per the presentation requirements of the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Company had prepared separate standalone financial results for the quarter ended 31 December 2018 and the year to date results for the period 1 April 2018 to 31 December 2018 in accordance with the recognition and measurement principles laid down in the relevant accounting standards prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), and as per the presentation requirements of SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, and other accounting principles generally accepted in India, on which we had issued review report dated 11 Feb 2019 wherein we had expressed unmodified conclusion. These standalone financial results have been adjusted for the differences in the accounting principles adopted by the Company on transition to Ind AS, which have also been reviewed by us. Our conclusion is not modified in respect of this matter.

For **Walker Chandiook & Co LLP**
Chartered Accountants
Firm Registration No: 001076N/N500013



Nikhilesh Nagar
Partner
Membership No. 079597

UDIN No: 20079597RAAAAE8598

Place: Mumbai
Date: 14 February 2020

Jash Engineering Limited
Registered office: 31, Sector-C, Sanwer Road, Industrial Area, Indore 452015, Madhya Pradesh
Corporate Identity number (CIN): L28910MP1973PLC001226

Statement of unaudited standalone financial results for quarter and nine months ended 31 December 2019

(Rs in lakhs)

Sr. No.	Particulars	Quarter ended			Nine months ended	
		31 December 2019	30 September 2019	31 December 2018	31 December 2019	31 December 2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income					
	a) Revenue from operations	5,516.11	4,554.91	4,937.10	14,327.01	13,361.57
	b) Other income	122.49	202.91	74.24	452.13	367.49
	Total	5,638.60	4,757.82	5,011.34	14,779.14	13,729.06
2	Expenses					
	a) Cost of materials consumed	2,396.08	2,249.09	2,825.40	6,979.18	7,640.96
	b) Changes in inventories of finished goods and work-in-progress	(12.60)	(399.08)	(160.96)	(620.81)	(861.56)
	c) Employee benefits expense	726.31	713.73	573.69	2,122.52	1,817.59
	d) Finance costs	304.16	205.17	203.41	725.47	536.30
	e) Depreciation and amortisation	139.43	141.95	126.77	410.91	383.43
	f) Other expenses					
	- Manufacturing and operating expense (Consumption of stores and spares, power and fuel, job work charges, labour charges etc.)	571.06	897.01	509.80	1,984.19	1,803.83
	- Others	491.96	412.47	547.29	1,326.24	1,561.84
	Total	4,616.40	4,220.34	4,625.39	12,927.70	12,882.39
3	Profit before tax (1-2)	1,022.20	537.48	385.95	1,851.44	846.66
4	Tax expenses					
	Current tax	244.68	126.38	70.84	411.46	209.33
	Minimum alternate tax	-	35.55	(19.61)	35.55	(44.44)
	Deferred tax (reversal)/charge	(29.01)	(24.75)	(11.17)	(27.86)	(129.02)
5	Net profit for the period (3-4)	806.53	400.30	345.89	1,432.29	810.79
6	Other comprehensive income					
	Items that will not be reclassified to profit or loss					
	Re-measurement losses on defined benefit obligations	(2.88)	(2.88)	(5.33)	(8.64)	(15.30)
	Income tax relating to these items	0.80	0.76	1.55	2.40	4.45
	Other comprehensive loss for the year	(2.08)	(2.12)	(3.78)	(6.24)	(10.85)
7	Total comprehensive income for the period (5+6)	804.45	398.18	342.11	1,426.05	799.94
8	Paid up equity share capital (Face value of Rs 10 each)	1,183.66	1,183.66	1,183.66	1,183.66	1,183.66
9	Earnings per share (Face value of Rs 10 each)(in Rs)					
	Basic (not annualised)	6.81	3.38	2.92	12.10	6.85
	Diluted (not annualised)	6.81	3.38	2.92	12.10	6.85



Jash Engineering Limited**Notes to the unaudited standalone financial results for the quarter and nine months ended 31 December 2019**

1. The above standalone financial result(statement) of Jash Engineering Limited (the Company) for the quarter and nine months ended 31 December 2019 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 14 February 2020.

2. Basis of preparation of the Statement

These statement have been prepared in accordance with the companies (Indian Accounting Standard) Rules, 2015(Ind AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) (Amendment) Rules, 2016.

3. Adoption of Indian Accounting Standards

The Company has adopted Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, for the year commencing 1 April 2019 due to migration from emerge platform of National stock exchange ("NSE") to main board of NSE with effect from 30 October 2019. The financial results for year ended 31 March 2019 have not been presented since the Company has availed the exemption provided by SEBI circular CIR/CFD/FAC/62/2016 dated 5 July 2016.

4.Reconciliation of profit between Ind As and previous Indian GAAP is as follows:

Particulars	(Rs in lakhs)	
	Quarter ended 31 December 2018	Nine months ended 31 December 2018
Profit after tax as reported under previous GAAP	205.19	809.22
Adjustments on account of:		
Measurement of financial assets and liabilities at amortised cost	(1.03)	(3.21)
Deferral of revenue for export CIF sale for which control is not transferred	269.81	8.27
Cost reversal for deferred revenue	(266.84)	(24.50)
Right to use amortisation	(5.25)	(15.70)
Interest expense on lease liability	(10.31)	(30.94)
Reversal of rent expense and lease equalisation reserve due to Ind AS 116	11.78	35.31
Grant on loan	(1.08)	(2.72)
Recognition of loss allowance for expected credit losses on financial assets measured at amortised co	(40.64)	(84.55)
Re-measurement gains on defined benefit plans	3.78	10.85
Deferred tax impact on above IndAS adjustments	15.04	40.81
Net fair value adjustments	165.44	67.94
Profit after tax as reported under Ind AS	345.89	810.79
Other comprehensive income/(loss) (net of tax)	(3.78)	(10.85)
Total comprehensive income as reported under IndAS	342.11	799.94

5. In view of the various clarifications issued and being issued by the Ind AS transition facilitation group (ITFG) constituted by the Accounting Standards Board of the Institute of Chartered Accountants of India, it may be possible that the interim financials may undergo adjustments on finalisation of full year Ind AS financial statements as at and for the year ending 31 March 2020, due to treatments/methods suggested by ITFG on applicability of various Ind AS.

6. Post migration from Emerge board of NSE (i.e SME Exchange) to main board of NSE with effect from 30 October 2019, the Company had not appointed at least one of its independent director as a director on board of directors of its unlisted material subsidiary company incorporated outside India, as required by Regulation 24(1) of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 (as amended).

For and on behalf of Board of directors of
Jash Engineering Limited

Pratik Patel
Managing Director
DIN: 00780920
Place: Indore
Date: 14 February 2020

